



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mailstop 4561

November 5, 2015

Mr. Peter Kent  
Chief Executive Officer  
Liquid Holdings Group, Inc.  
111 River Street, Suite 1204  
Hoboken, New Jersey 07030

**Re: Liquid Holdings Group, Inc.  
Item 4.01 Form 8-K and Form 8-K/A  
Filed September 24 and September 29, 2015, respectively  
File No. 1-36024**

Dear Mr. Kent:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Megan Akst

Megan Akst  
Senior Staff Accountant